

AL-JALAL ISLAMIC SOCIETY

England & Wales · Charity number 1105758

Details

Other names AL-JALAL SYLHET JAMME MASJID

Status Registered

Legal form Other

Registered 2004-09-06

Register [View on the Charity Commission register](#)

Contact

Address 314 Biscot Road
Luton
LU3 1AZ

Phone 01582411744

Email info@aljalalmasjid.org

Website aljalalmasjid.org.uk

Activities

Objects: THE ADVANCEMENT OF THE RELIGION OF ISLAM ACCORDING TO THE PRINCIPALS OF GUIDANCE LAID DOWN BY THE QUR'AN AND THE SUNNAH (EXAMPLE) OF PROPHET MUHAMMAD (PEACE BE UPON HIM) AS RECORDED IN SAHIH BUKHARI AND SAHIH MUSLIM AND ALL OTHER SIHAH AHADITH AND THE OBSERVANCES THAT SERVE TO PROMOTE AND MANIFEST IT. WHICH NOW IS. OR HEREINAFTER MAY BE. DEEMED BY LAW TO BE CHARITABLE.

Activities: Islamic Society

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BEDFORDSHIRE AND LUTON
- Central Bedfordshire
- Luton

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-09-30 | £85,342 | £155,158 | - | - |
| 2023-09-30 | £115,054 | £131,476 | - | - |
| 2022-09-30 | £124,799 | £30,695 | - | - |
| 2021-09-30 | £129,717 | £23,877 | - | - |
| 2020-09-30 | £71,484 | £21,334 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------------|-------|-----------|
| MOHAMMED ABDUN NOOR | Chair | |
| ABDUL HOQUE | | |
| KHALILUR RAHMAN | | |
| SAIFUL ALAM | | |

AL-JALAL ISLAMIC SOCIETY

England & Wales - Charity number 1105758

Accounts

Charity registration number: 1105758

AL JALAL ISLAMIC SOCIETY

Annual Report and Financial Statements

For the Year Ended

30 September 2024

AL JALAL ISLAMIC SOCIETY

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AL JALAL ISLAMIC SOCIETY

Reference and Administrative Details

| | | |
|------------------------------------|---|--|
| Trustees | Mohammed Abdun Noor Khalilur Rahman Abdul Hoque Saiful Alam | Chairman Secretary Treasurer Member |
| Executive Committee | Suhail Alam Sujel Miah Mokbul Ali Juhab Choudhury Musa Chaudhury Nurul Islam Abdul Rahman | Chairman Member Member Member Member Member Member |
| Principal Office | 314 Biscot Road Luton Bedfordshire LU3 1AZ | |
| Charity Registration Number | 1105758 | |
| Bankers | Lloyds Bank 60 George Street Luton Beds LU1 2BB | |
| Independent Examiner | Ali & Co Accountants 76-78 Bury Park Road Luton Bedfordshire LU1 1HE | |

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2024

The trustees present their annual report and accounts for the year ended: **30 September 2024**

Objectives and Activities

Charitable Objectives.

The Charity's objectives and regulation are set by the constitution adopted in 2004 and the charity is an unincorporated association.

Aims of Charity

The Advancement of the religion of Islam according to the principles and guidance laid down by the Quran and the Sunnah of Prophet Muhammad (Peace be upon him) as recorded in sahih Bukhari and sahih Muslim and all other sahih Ahadith and the observances that serve to promote and manifest it which now is or hereinafter may be

Objectives for the year.

During this year the charity sought to:

- Further improve awareness of it's existence, facilities and services offered.
- To continually enhance the facilities provided. Obtain planning permission for extension
- To develop and enhance the educational curriculum.

Public benefit statement

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England & Wales.

Use of volunteers

The charity uses the services of volunteers in a number of ways;

- To assist in raising the profile of the charity.
- To assist with maintaining the records of the charity.
- To assist with the development of the charity.
- To maintain the buildings.

Achievements and Performance of the Charity

-The Charity continued to provide service and facilities for the Muslim Community in Biscot area of Luton.

Review of charitable activities undertaken by the charity

The main activities during the year were:

- Further enhancement of prayer facilities
- Further enhancement of learning facilities.
- Increasing awareness of the trust and the services it provides.
- Facilitate community counselling and advise on local issues and needs.

Financial review

During the year, the Charity income was £85,342 (2023: £115,054) and after spending of £155,158 (2023: £131,476) the carry forward reserves stood at £739,904 (2023: £809,720).

Policy on reserves

The Trustees have resolved to establish over the next few years reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead.

Current reserves are adequate based on our knowledge and experience.

Principle funding sources

The principal income was generated through donations from public who attend the Masjid accordance with the objectives of the charity. The principal expenditure related to the cost of providing facilities to the Muslim community of Luton.

Plans for future periods

The Charity will also continue to look at options to diversify in delivering its aims & objectives.

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2024,

Structure Governance and Management

Nature of the Governing Documents and constitution of the charity

The Charity's objects and regulation are regulated by the constitution adopted in 2004 and the charity is an unincorporated association. Eligibility for membership of the charity, and membership of the board of trustees is governed by the constitution. There are no restrictions in the constitution on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Recruitment and appointment of new trustees

New Trustees are appointed by invitation based upon the specific requirements and the skill set needed by the charity to help advance the charitable objectives.

Induction and training of trustees.

We have at the moment no policy or procedure for the training of trustees, other than the "do's and don'ts" publication provided by the charity.

Organisational structure and management.

Trustees meet regularly on a bi-monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members. Day to day management and responsibility for implementing policies is carried out by trustees. The Trustees undertake all final decisions with implementation being delegated amongst each other.

Membership of a wider network

The charity has no responsibility for nor is it answerable to any other organisation.

Related parties

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

Risk Management

The trustees acknowledge their responsibilities for establishing a risk management system and satisfied that appropriate systems and procedures are under development and continue to keep the strategic, business and operational risk under review with view to introducing, where necessary, additional procedures to mitigate these risks.

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2024

Statement of Trustees' Responsibilities

The Charities Acts require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- select suitable accounting policies and then apply them consistently.
- observe the methods and principle in the Charities SORP.
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

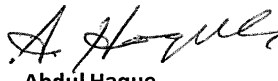
The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 28th July 2025



Mohammed A Noor
Chairman



Abdul Haque
Treasurer

Independent Examiners Report on the Accounts

Report to the trustees/members of: **AL JALAL ISLAMIC SOCIETY**

On accounts for the year ended: **30 September 2024**

Charity no: **1105758** Set out on pages: **6 to 10**

I report to the trustees on my examination of the accounts of the above charity

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report regulations 2008 other than any requirement that the accounts give a 'true and fair' vi which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name: Mohammad Ali, FCCA,

Ali & Co Accountants
76-78 Bury Park
Road
Luton
Beds
LU1 1HE

28 July 2025

AL JALAL ISLAMIC SOCIETY
Statement of Financial Activities

For the Year Ended 30 September 2024

| | Notes | Unrestricted funds | Total Funds | Last Year Total Funds |
|------------------------------------|----------|--------------------|----------------|-----------------------|
| | | £ | 2024 £ | 2023 £ |
| Income and Endowments from | | | | |
| Donations and legacies Other | | 85,342 | 85,342 | 115,054 |
| Income | | 0 | 0 | 0.00 |
| Total incoming resources | 2 | 85,342 | 85,342 | 115,054 |
| RESOURCES EXPENDED | | | | |
| Cost of charitable activities | | 154,458 | 154,458 | 130,776 |
| Governance costs | | 700 | 700 | 700 |
| Total resources expended | 3 | 155,158 | 155,158 | 131,476 |
| Net movement in funds Total | | -69,816 | -69,816 | -16,422 |
| funds brought forward | | 809,720 | 809,720 | 826,142 |
| Total funds carried forward | | 739,904 | 739,904 | 809,720 |

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for of Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 7 as required by the said statement.

All activities derive from continuing operations


The notes on pages 8 to 10 form an integral part of these accounts


**AL JALAL ISLAMIC SOCIETY
BALANCE SHEET**

As at 30 September 2024

| | Notes | 2024 £ | 2023 £ |
|--|-------|------------------|------------------|
| The assets and liabilities of the charity: Fixed | | | |
| Assets | | | |
| Tangible assets | 5 | <u>1,181,475</u> | <u>1,207,813</u> |
| Total fixed assets | | <u>1,181,475</u> | <u>1,207,813</u> |
| Current Assets | | | |
| Cash at bank and in hand | | <u>68,178</u> | <u>274,702</u> |
| | | 68,178 | 274,702 |
| Creditors: amounts falling due within one year | 6 | <u>(2,192)</u> | <u>(2,192)</u> |
| Net Current Assets | | <u>65,986</u> | <u>272,510</u> |
| Total assets less current liabilities | | 1,247,461 | 1,480,323 |
| Creditors: amounts falling due after more than one year | 7 | (507,557) | (670,603) |
| Total Net Assets | | <u>739,904</u> | <u>809,720</u> |
| The funds of the charity: | | | |
| Unrestricted income funds | 9 | 739,904 | 809,720 |
| Total charity funds | | <u>739,904</u> | <u>809,720</u> |

Approved by the board of trustees on 28th July 2025


Mohammed A Noor
Chairman


Abdul Haque
Treasurer

The notes on pages 08 to 10 form an integral part of these accounts.

AL JALAL ISLAMIC SOCIETY

Notes to the Accounts

For the Year Ended 30 September 2024

1 Accounting policies

Statement of compliance

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and therefore not included a cash flow statement in these accounts.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when Charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Going concern

Donations and legacies are recognised on a receivable basis when receipt is probable, and the amount can be reliably measured.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets and depreciation

All tangible fixed assets are capitalised if they can be used for more than one year and are stated at cost less depreciation. Items of less than £1000 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Improvement of Building 10% Reducing Balance

A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

AL JALAL ISLAMIC SOCIETY

Notes to the Accounts

For the Year Ended

30 September 2024

| | | |
|--|----------------|----------------|
| 2 Incoming resources | 2024 | 2023 |
| | £ | £ |
| Voluntary income | | |
| General Donations | 85,342 | 115,054 |
| | <u>85,342</u> | <u>115,054</u> |
| Other activities | | |
| Grant | 0 | 0 |
| Other Income | 0 | 0 |
| | <u>0</u> | <u>0</u> |
| 3 Resources expended | 2024 | 2023 |
| | £ | £ |
| Charitable activities: | | |
| Staff & Contractor Cost | 31,398 | 30,482 |
| Employers NIC | 0 | 0 |
| | <u>31,398</u> | <u>30,482</u> |
| Premises Cost | | |
| Water Rates | 294 | 264 |
| Light & Heat | 7,885 | 6992 |
| Cleaning | 15,600 | 0 |
| Repairs & Maintenance | 8,626 | 0 |
| | <u>32,405</u> | <u>7,256</u> |
| Administrative expenses | | |
| Telephone | 650 | 1,208 |
| IT & Printer Supplies | 81 | 872 |
| Insurance | 2006 | 0 |
| Bank Charge | 105 | 0 |
| Depreciation | 86,338 | 90,958 |
| | <u>89,180</u> | <u>93,038</u> |
| Others | | |
| Sundry Expenses | 1,475 | 0 |
| | <u>1,475</u> | <u>0</u> |
| | <u>154,458</u> | <u>130,776</u> |
| Governance costs: | | |
| Accountancy/ Internal Examiner | 700 | 700 |
| | <u>700</u> | <u>700</u> |
| 4 Staff Costs and Emoluments | 2024 | 2023 |
| | £ | £ |
| Gross Salaries | 0 | 0 |
| Employer's National Insurance | 0 | 0 |
| | <u>0</u> | <u>0</u> |
| Numbers of full-time employees or full-time equivalents | 2024 | 2023 |
| | £ | £ |
| Engaged on charitable activities | 2 | 2 |
| Administration | 0 | 0 |
| There were no fees or other remuneration paid to the trustees | | |
| There were no employees with emoluments in excess of £60,000 per annum | | |

AL JALAL ISLAMIC SOCIETY

Notes to the Accounts

For the Year Ended

30 September 2024

5 Tangible fixed assets

| | Freehold Property | Building Improvements | Fixtures & Fittings | Total |
|---|----------------------|--------------------------|------------------------|------------------|
| | £ | £ | £ | £ |
| Asset cost, valuation or revalued amount | | | | |
| At 1 October 2023 | 389,189 | 909,582 | 0 | 1298,771 |
| Additions (02.01.2024) | 0 | 60,000 | 0 | 60,000 |
| At 30 September 2024 | <u>389,189</u> | <u>969,582</u> | <u>0</u> | <u>1358,771</u> |
| Accumulated depreciation and impairment provisions | | | | |
| At 1 October 2023 | 0 | 90,958 | 0 | 90,958 |
| Charge for the year | 0 | 86,338 | 0 | 86,338 |
| At 30 September 2024 | <u>0</u> | <u>177,296</u> | <u>0</u> | <u>177,296</u> |
| Net book value | | | | |
| At 1 October 2023 | <u>389,189</u> | <u>818,624</u> | <u>0</u> | <u>1,207,813</u> |
| At 30 September 2024 | <u>389,189</u> | <u>792,286</u> | <u>0</u> | <u>1,181,475</u> |

All assets are used for charitable purposes.

6 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|-----------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 2,192 | 2,192 |
| | <u>2,192</u> | <u>2,192</u> |

7 Creditors: Amounts falling due after one year

| | 2024 | 2023 |
|--------------------|----------------|----------------|
| | £ | £ |
| Loans- Qurze Hasna | 507,557 | 670,603 |
| | <u>507,557</u> | <u>670,603</u> |

Qurze Hasna is unsecured, and interest free money loaned to the charity by members of the public with no fixed repayment terms.

8 Analysis of the Net Movement in Funds

| | 2024 | 2023 |
|--|-----------------|----------------|
| | £ | £ |
| Net movement in funds from Statement of Financial Activities | -109,816 | -16,422 |
| Net movement in funds available for future activities | <u>-109,816</u> | <u>-16,422</u> |

9 Net Assets by fund

| | Unrestricted funds | Restricted funds | Total Funds 2024 | Total Funds 2023 |
|------------------------------|-----------------------|---------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Tangible Fixed Assets | 1181,475 | - | 1,181,475 | 1,207,813 |
| Current Assets | 68,178 | - | 68,178 | 274,702 |
| Current Liabilities | -2,192 | - | -2,192 | -2,192 |
| Long Term Liabilities | -507,557 | - | -547,557 | -670,603 |
| | <u>739,904</u> | <u>0</u> | <u>739,904</u> | <u>809,720</u> |

10 Related Party Transactions

No fee or expenses were paid to trustees or persons connected with them

AL-JALAL ISLAMIC SOCIETY

England & Wales - Charity number 1105758

Accounts

**Charity registration number:
1105758**

AL JALAL ISLAMIC SOCIETY
Annual Report and Financial Statements
For the Year Ended
30 September 2023

AL JALAL ISLAMIC SOCIETY

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AL JALAL ISLAMIC SOCIETY

Reference and Administrative Details

| | | |
|------------------------------------|---|--|
| Trustees | Mohammed Abdun Noor Khalilur Rahman Abdul Hoque Saiful Alam | Chairman Secretary Treasurer Member |
| Executive Committee | Suhail Alam Sujel Miah Mokbul Ali Juhab Choudhury Musa Chaudhury Nurul Islam Abdul Rahman | Chairman Member Member Member Member Member Member |
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| Independant Examiner | HA Accountants 26 Leagrave Road Luton Beds LU4 8HZ | |

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2023

The trustees present their annual report and accounts for the year ended: **30 September 2023**

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-The Charity continued to provide service and facilities for the Muslim Community in Biscot area of Luton.

Review of charitable activities undertaken by the charity

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- Further enhancement of prayer facilities
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Plans for future periods

The Charity will also continue to look at options to diversify in delivering the its aims & objectives.

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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 20th July 2024



Mohammed A Noor
Chairman



Abdul Haque
Treasurer

Independent Examiners Report on the Accounts

Report to the trustees/members of: **AL JALAL ISLAMIC SOCIETY**

On accounts for the year ended: **30 September 2023**

Charity no: **1105758** Set out on pages: **6 to 10**

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- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name: M A Haque Bsc, MBA, FFA

HA Accountants
26 Leagrave Road
Luton
Beds
LU4 8HZ

21 July 2024

AL JALAL ISLAMIC SOCIETY
Statement of Financial Activities
For the Year Ended 30 September 2023

| | Notes | Unrestricted funds £ | Total Funds 2023 £ | Last Year Total Funds 2022 £ |
|------------------------------------|----------|-------------------------|--------------------------|--|
| Income and Endowments from | | | | |
| Donations and legacies | | 115,054 | 115,054 | 121,069 |
| Other Income | | 0 | 0 | 3,730 |
| Total incoming resources | 2 | 115,054 | 115,054 | 124,799 |
| RESOURCES EXPENDED | | | | |
| Cost of charitable activities | | 130,776 | 130,776 | 29,995 |
| Governance costs | | 700 | 700 | 700 |
| Total resources expended | 3 | 131,476 | 131,476 | 30,695 |
| Net movement in funds | | -16,422 | -16,422 | 94,104 |
| Total funds brought forward | | 826,142 | 826,142 | 732,038 |
| Total funds carried forward | | 809,720 | 809,720 | 826,142 |

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for of Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on **page 7** as required by the said statement.

All activities derive from continuing operations

The notes on pages 8 to 10 form an integral part of these accounts

AL JALAL ISLAMIC SOCIETY
BALANCE SHEET
As at 30 September 2023

| | Notes | 2023 £ | 2022 £ |
|--|-------|------------------|------------------|
| The assets and liabilities of the charity: | | | |
| Fixed Assets | | | |
| Tangible assets | 5 | <u>1,207,813</u> | <u>1,298,771</u> |
| Total fixed assets | | <u>1,207,813</u> | <u>1,298,771</u> |
| Current Assets | | | |
| Cash at bank and in hand | | <u>274,702</u> | <u>149,270</u> |
| | | 274,702 | 149,270 |
| Creditors: amounts falling due within one year | 6 | <u>(2,192)</u> | <u>(4,550)</u> |
| Net Current Assets | | <u>272,510</u> | <u>144,720</u> |
| Total assets less current liabilities | | <u>1,480,323</u> | <u>1,443,491</u> |
| Creditors: amounts falling due after more than one year | 7 | <u>(670,603)</u> | <u>(617,349)</u> |
| Total Net Assets | | <u>809,720</u> | <u>826,142</u> |
| The funds of the charity: | | | |
| Unrestricted income funds | 9 | 809,720 | 826,142 |
| | | <u>809,720</u> | <u>826,142</u> |
| Total charity funds | | <u>809,720</u> | <u>826,142</u> |

Approved by the board of trustees on 20th July 2024



Mohammed A Noor
Chairman



Abdul Haque
Treasurer

The notes on pages 8 to 10 form an integral part of these accounts.

AL JALAL ISLAMIC SOCIETY

Notes to the Accounts

For the Year Ended 30 September 2023

1 Accounting policies

Statement of compliance

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and therefore not included a cash flow statement in these accounts.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Going concern

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets and depreciation

All tangible fixed assets are capitalised if they can be used for more than one year and are stated at cost less depreciation. Items of less than £1000 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

| | |
|---------------------|----------------------|
| Fixtures & Fittings | 25% Reducing Balance |
|---------------------|----------------------|

A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

AL JALAL ISLAMIC SOCIETY**Notes to the Accounts**

For the Year Ended

30 September 2023

| 2 Incoming resources | 2023 | 2022 |
|--|----------------|----------------|
| | £ | £ |
| Voluntary income | | |
| General Donations | 115,054 | 121,069 |
| | <u>115,054</u> | <u>121,069</u> |
| Other activities | | |
| Grant | 0 | 3,725 |
| Other Income | 0 | 5 |
| | <u>0</u> | <u>3,730</u> |
| 3 Resources expended | 2023 | 2022 |
| | £ | £ |
| Charitable activities: | | |
| Staff & Contractor Cost | 30,482 | 26,130 |
| Employers NIC | 0 | 0 |
| | <u>30,482</u> | <u>26,130</u> |
| Premises Cost | | |
| Water Rates | 264 | 237 |
| Light & Heat | 6,992 | 3,013 |
| Cleaning | 0 | 31 |
| Repairs & Maintenance | 0 | 61 |
| | <u>7,256</u> | <u>3,342</u> |
| Administrative expenses | | |
| Telephone | 1,208 | 523 |
| IT & Printer Supplies | 872 | 0 |
| Depreciation | 90,958 | 0 |
| | <u>93,038</u> | <u>523</u> |
| Others | | |
| Sundry Expenses | 0 | 0 |
| | <u>0</u> | <u>0</u> |
| | <u>130,776</u> | <u>29,995</u> |
| Governance costs: | | |
| Accountancy/ Internal Examiner | 700 | 700 |
| | <u>700</u> | <u>700</u> |
| 4 Staff Costs and Emoluments | 2023 | 2022 |
| | £ | £ |
| Gross Salaries | 0 | 0 |
| Employer's National Insurance | 0 | 0 |
| | <u>0</u> | <u>0</u> |
| Numbers of full time employees or full time equivalents | 2023 | 2022 |
| | £ | £ |
| Engaged on charitable activities | 2 | 2 |
| Administration | 0 | 0 |
| There were no fees or other remuneration paid to the trustees | | |
| There were no employees with emoluments in excess of £60,000 per annum | | |

AL JALAL ISLAMIC SOCIETY
Notes to the Accounts
For the Year Ended 30 September 2023

5 Tangible fixed assets

| | Freehold Property £ | Building Improvements £ | Fixtures & Fittings £ | Total £ |
|---|---------------------------|-------------------------------|-----------------------------|------------------|
| Asset cost, valuation or revalued amount | | | | |
| At 1 October 2022 | 389,189 | 909,582 | 0 | 389,189 |
| Additions | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| At 30 September 2023 | <u>389,189</u> | <u>909,582</u> | <u>0</u> | <u>389,189</u> |
| Accumulated depreciation and impairment provisions | | | | |
| At 1 October 2022 | 0 | 0 | 0 | 0 |
| Charge for the year | <u>0</u> | <u>90,958</u> | <u>0</u> | <u>0</u> |
| At 30 September 2023 | <u>0</u> | <u>90,958</u> | <u>0</u> | <u>0</u> |
| Net book value | | | | |
| At 1 October 2022 | <u>389,189</u> | <u>909,582</u> | <u>0</u> | <u>1,298,771</u> |
| At 30 September 2023 | <u>389,189</u> | <u>818,624</u> | <u>0</u> | <u>1,207,813</u> |

All assets are used for charitable purposes.

6 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|-----------------|--------------|--------------|
| Trade creditors | <u>2,192</u> | <u>4,550</u> |
| | 2,192 | 4,550 |

7 Creditors: Amounts falling due after one year

| | 2023 £ | 2022 £ |
|--------------------|----------------|----------------|
| Loans- Qurze Hasna | 670,603 | 617,349 |
| | <u>670,603</u> | <u>617,349</u> |

Qarze Hasna is unsecured and interest free money loaned to the charity by members of the public with no fixed repayment terms.

8 Analysis of the Net Movement in Funds

| | 2023 £ | 2022 £ |
|--|----------------|---------------|
| Net movement in funds from Statement of Financial Activities | -16,422 | 94,104 |
| Net movement in funds available for future activities | <u>-16,422</u> | <u>94,104</u> |

9 Net Assets by fund

| | Unrestricted funds £ | Restricted funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Tangible Fixed Assets | 1,207,813 | - | 1,207,813 | 1,298,771 |
| Current Assets | 274,702 | - | 274,702 | 149,270 |
| Current Liabilities | -2,192 | - | -2,192 | -4,550 |
| Long Term Liabilities | <u>-670,603</u> | <u>-</u> | <u>-670,603</u> | <u>-617,349</u> |
| | <u>809,720</u> | <u>0</u> | <u>809,720</u> | <u>826,142</u> |

10 Related Party Transactions

No fee or expenses were paid to trustees or persons connected with them

AL-JALAL ISLAMIC SOCIETY

England & Wales - Charity number 1105758

Accounts

Charity registration number:
1105758

AL JALAL ISLAMIC SOCIETY
Annual Report and Financial Statements
For the Year Ended
30 September 2022

AL JALAL ISLAMIC SOCIETY

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| Trustees' Report & Statement of responsibilities | 2 to 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 10 |

AL JALAL ISLAMIC SOCIETY
Reference and Administrative Details

| | | |
|------------------------------------|---|--|
| Trustees | Mohammed Abdun Noor Khalilur Rahman Abdul Hoque Saiful Alam | Chairman Secretary Treasurer Member |
| Executive Committee | Suhail Alam Sujel Miah Mokbul Ali Juhab Choudhury Musa Chaudhury Nurul Islam Abdul Rahman | Chairman Member Member Member Member Member Member |
| Principal Office | 314 Biscot Road Luton Bedfordshire LU3 1AZ | |
| Charity Registration Number | 1105758 | |
| Bankers | Lloyds Bank 60 George Street Luton Beds LU1 2BB | |
| Independant Examiner | HA Accountants 26 Leagrave Road Luton Beds LU4 8HZ | |

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2022

The trustees present their annual report and accounts for the year ended: **30 September 2022**

Objectives and Activities

Charitable Objectives.

The Charity's objectives and regulation are set by the constitution adopted in 2004 and the charity is an unincorporated association.

Aims of Charity

The Advancement of the religion of Islam according to the principles and guidance laid down by the Quran and the Sunnah of Prophet Muhammad (Peace be upon him) as recorded in sahih Bukhari and sahih Muslim and all other sahih Ahadith and the observances that serve to promote and manifest it which now is or hereinafter may be

Objectives for the year.

During this year the charity sought to:

- Further improve awareness of it's existence, facilities and services offered.
- To continually enhance the facilities provided. Obtain planning permission for extension
- To develop and enhance the educational curriculum.

Public benefit statement

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England & Wales.

Use of volunteers

The charity uses the services of volunteers in a number of ways;

- To assist in raising the profile of the charity.
- To assist with maintaining the records of the charity.
- To assist with the development of the charity.
- To maintain the buildings.

Achievements and Performance of the Charity

-The Charity continued to provide service and facilities for the Muslim Community in Biscot area of Luton.

Review of charitable activities undertaken by the charity

The main activities during the year were:

- Further enhancement of prayer facilities
- Further enhancement of learning facilities.
- Increasing awareness of the trust and the services it provides.
- Facilitate community counselling and advise on local issues and needs.

Financial review

During the year, the Charity income was £124,799 (2021: £129,717) and after spend of £30,695 (2021: £23,877) the carry forward reserves stood at £826,142 (2021: £732,038).

Policy on reserves

The Trustees have resolved to establish over the next few years reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead.

Current reserves are adequate based on our knowledge and experience.

Principle funding sources

The principal income was generated through donations from public who attend the Masjid accordance with the objectives of the charity. The principal expenditure related to the cost of providing facilities to the Muslim community of Luton.

Plans for future periods

The Charity will also continue to look at options to diversify in delivering the its aims & objectives.

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2022

Structure, Governance and Management

Nature of the Governing Documents and constitution of the charity

The Charity's objects and regulation are regulated by the constitution adopted in 2004 and the charity is an unincorporated association. Eligibility for membership of the charity, and membership of the board of trustees is governed by the constitution. There are no restrictions in the constitution on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Recruitment and appointment of new trustees

New Trustees are appointed by invitation based upon the specific requirements and the skill set needed by the charity to help advance the charitable objectives.

Induction and training of trustees.

We have at the moment no policy or procedure for the training of trustees, other than the "do's and don'ts" publication provided by the charity.

Organisational structure and management.

Trustees meet regularly on a bi-monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members. Day to day management and responsibility for implementing policies is carried out by trustees.

The Trustees undertake all final decisions with implementation being delegated amongst each other.

Membership of a wider network

The charity has no responsibility for nor is it answerable to any other organisation.

Related parties

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

Risk Management

The trustees acknowledge their responsibilities for establishing a risk management system and satisfied that appropriate systems and procedures are under development and continue to keep the strategic, business and operational risk under review with view to introducing, where necessary, additional procedures to mitigate these risks.

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2022

Statement of Trustees' Responsibilities

The Charities Acts require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP.
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 17th July 2023



Mohammed A Noor
Chairman



Abdul Haque
Treasurer

Independent Examiners Report on the Accounts

Report to the trustees/members of: **AL JALAL ISLAMIC SOCIETY**

On accounts for the year ended: **30 September 2022**

Charity no: **1105758** Set out on pages: **6 to 10**

I report to the trustees on my examination of the accounts of the above charity

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name: M A Haque Bsc, MBA, FFA

HA Accountants
26 Leagrave Road
Luton
Beds
LU4 8HZ

29 July 2022

AL JALAL ISLAMIC SOCIETY
Statement of Financial Activities
For the Year Ended 30 September 2022

| | Notes | Unrestricted funds £ | Total Funds 2022 £ | Last Year Total Funds 2021 £ |
|------------------------------------|----------|----------------------------|--------------------------|--|
| Income and Endowments from | | | | |
| Donations and legacies | | 121,069 | 121,069 | 128,865 |
| Other Income | | 3,730 | 3,730 | 852 |
| Total incoming resources | 2 | 124,799 | 124,799 | 129,717 |
| RESOURCES EXPENDED | | | | |
| Cost of charitable activities | | 29,995 | 29,995 | 23,177 |
| Governance costs | | 700 | 700 | 700 |
| Total resources expended | 3 | 30,695 | 30,695 | 23,877 |
| Net movement in funds | | 94,104 | 94,104 | 105,840 |
| Total funds brought forward | | 732,038 | 732,038 | 626,198 |
| Total funds carried forward | | 826,142 | 826,142 | 732,038 |

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for of Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 7 as required by the said statement.

All activities derive from continuing operations

The notes on pages 8 to 10 form an integral part of these accounts

AL JALAL ISLAMIC SOCIETY**BALANCE SHEET**

As at 30 September 2022

| | Notes | 2022 £ | 2021 £ |
|--|-------|------------------|------------------|
| The assets and liabilities of the charity: | | | |
| Fixed Assets | | | |
| Tangible assets | 5 | <u>1,298,771</u> | <u>1,188,771</u> |
| Total fixed assets | | <u>1,298,771</u> | <u>1,188,771</u> |
| Current Assets | | | |
| Cash at bank and in hand | | <u>149,270</u> | <u>90,966</u> |
| | | 149,270 | 90,966 |
| Creditors: amounts falling due within one year | 6 | <u>(4,550)</u> | <u>(3,850)</u> |
| Net Current Assets | | <u>144,720</u> | <u>87,116</u> |
| Total assets less current liabilities | | <u>1,443,491</u> | <u>1,275,887</u> |
| Creditors: amounts falling due after more than one year | 7 | (617,349) | (543,849) |
| Total Net Assets | | <u>826,142</u> | <u>732,038</u> |
| The funds of the charity: | | | |
| Unrestricted income funds | 9 | 826,142 | 732,038 |
| Total charity funds | | <u>826,142</u> | <u>732,038</u> |

Approved by the board of trustees on 17th July 2023



Mohammed A Noor
Chairman



Abdul Haque
Treasurer

The notes on pages 8 to 10 form an integral part of these accounts.

AL JALAL ISLAMIC SOCIETY

Notes to the Accounts

For the Year Ended 30 September 2022

1 Accounting policies

Statement of compliance

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and therefore not included a cash flow statement in these accounts.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Going concern

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets and depreciation

All tangible fixed assets are capitalised if they can be used for more than one year and are stated at cost less depreciation. Items of less than £1000 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Fixtures & Fittings 25% Reducing Balance

A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

AL JALAL ISLAMIC SOCIETY**Notes to the Accounts**For the Year Ended **30 September 2022**

| 2 Incoming resources | 2022 | 2021 |
|--|----------------|----------------|
| | £ | £ |
| Voluntary income | | |
| General Donations | 121,069 | 128,865 |
| | <u>121,069</u> | <u>128,865</u> |
| Other activities | | |
| Childrens Tuton | 0 | 0 |
| Grant | 3,725 | 850 |
| Other Income | 5 | 2 |
| | <u>3,730</u> | <u>852</u> |
| 3 Resources expended | 2022 | 2021 |
| | £ | £ |
| Charitable activities: | | |
| Staff Cost | 26,130 | 10,600 |
| Employers NIC | 0 | 0 |
| | <u>26,130</u> | <u>10,600</u> |
| Premises Cost | | |
| Water Rates | 237 | 227 |
| Light & Heat | 3,013 | 2,559 |
| Cleaning | 31 | 8,600 |
| Repairs & Maitenance | 61 | 0 |
| | <u>3,342</u> | <u>11,386</u> |
| Administrative expenses | | |
| Telephone | 523 | 366 |
| Bank Charges | 0 | 72 |
| Depreciation | | 753 |
| | <u>523</u> | <u>1,191</u> |
| Others | | |
| Other Professional | 0 | 0 |
| Printing & Stationary | 0 | 0 |
| Events & Activities | 0 | 0 |
| Sundry Expenses | 0 | 0 |
| | <u>0</u> | <u>0</u> |
| | <u>29,995</u> | <u>23,177</u> |
| Governance costs: | | |
| Accountancy/ Internal Examiner | 700 | 700 |
| | <u>700</u> | <u>700</u> |
| 4 Staff Costs and Emoluments | 2022 | 2021 |
| | £ | £ |
| Gross Salaries | 0 | 10,600 |
| Employer's National Insurance | 0 | 0 |
| | <u>0</u> | <u>10,600</u> |
| Numbers of full time employees or full time equivalents | 2022 | 2021 |
| | £ | £ |
| Engaged on charitable activities | 2 | 2 |
| Administration | 0 | 0 |

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

AL JALAL ISLAMIC SOCIETY

Notes to the Accounts

For the Year Ended 30 September 2022

5 Tangible fixed assets

| | Freehold Property £ | Building Improvements £ | Fixtures & Fittings £ | Total £ |
|---|---------------------------|-------------------------------|-----------------------------|------------------|
| Asset cost, valuation or revalued amount | | | | |
| At 1 October 2021 | 389,189 | 799,582 | 13,098 | 402,287 |
| Additions | 0 | 110,000 | 0 | 0 |
| At 30 September 2022 | <u>389,189</u> | <u>909,582</u> | <u>13,098</u> | <u>402,287</u> |
| Accumulated depreciation and impairment provisions | | | | |
| At 1 October 2021 | 0 | 0 | 13,098 | 13,098 |
| Charge for the year | 0 | 0 | 0 | 0 |
| At 30 September 2022 | <u>0</u> | <u>0</u> | <u>13,098</u> | <u>13,098</u> |
| Net book value | | | | |
| At 1 October 2021 | <u>389,189</u> | <u>799,582</u> | <u>0</u> | <u>1,188,771</u> |
| At 30 September 2022 | <u>389,189</u> | <u>909,582</u> | <u>0</u> | <u>1,298,771</u> |

All assets are used for charitable purposes.

6 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|-----------------|--------------|--------------|
| Trade creditors | 4,550 | 3,850 |
| | <u>4,550</u> | <u>3,850</u> |

7 Creditors: Amounts falling due after one year

| | 2022 £ | 2021 £ |
|----------------------------|----------------|----------------|
| Loans- Qurze Hasna Loan | 617,349 | 543,849 |
| | <u>0</u> | <u>0</u> |
| | <u>617,349</u> | <u>543,849</u> |

Qurze Hasna is unsecured and interest free money loaned to the charity by members of the public with no fixed repayment terms.

8 Analysis of the Net Movement in Funds

| | 2022 £ | 2021 £ |
|--|---------------|----------------|
| Net movement in funds from Statement of Financial Activities | 94,104 | 105,840 |
| Net movement in funds available for future activities | <u>94,104</u> | <u>105,840</u> |

9 Net Assets by fund

| | Unrestricted funds £ | Restricted funds £ | Total Funds 2022 £ | Total Funds 2021 £ |
|-----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Tangible Fixed Assets | 1,298,771 | - | 1,298,771 | 1,188,771 |
| Current Assets | 149,270 | - | 149,270 | 90,966 |
| Current Liabilities | -4,550 | - | -4,550 | -3,850 |
| Long Term Liabilities | <u>-617,349</u> | <u>-</u> | <u>-617,349</u> | <u>-543,849</u> |
| | <u>826,142</u> | <u>0</u> | <u>826,142</u> | <u>732,038</u> |

10 Related Party Transactions

No fee or expenses were paid to trustees or persons connected with them

AL-JALAL ISLAMIC SOCIETY

England & Wales - Charity number 1105758

Accounts

Charity registration number:
1105758

AL JALAL ISLAMIC SOCIETY
Annual Report and Financial Statements
For the Year Ended
30 September 2021

AL JALAL ISLAMIC SOCIETY

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| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 10 |

AL JALAL ISLAMIC SOCIETY
Reference and Administrative Details

| | | |
|------------------------------------|---|--|
| Trustees | Mohammed Abdun Noor Khalilur Rahman Abdul Hoque Saiful Alam | Chairman Secretary Treasurer Member |
| Executive Committee | Suhail Alam Sujel Miah Mokbul Ali Juhab Choudhury Musa Chaudhury Nurul Islam Abdul Rahman | Chairman Member Member Member Member Member Member |
| Principal Office | 314 Biscot Road Luton Bedfordshire LU3 1AZ | |
| Charity Registration Number | 1105758 | |
| Bankers | Lloyds Bank 60 George Street Luton Beds LU1 2BB | |
| Independant Examiner | HA Accountants 26 Leagrave Road Luton Beds LU4 8HZ | |

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2021

The trustees present their annual report and accounts for the year ended: **30 September 2021**

Objectives and Activities

Charitable Objectives.

The Charity's objectives and regulation are set by the constitution adopted in 2004 and the charity is an unincorporated association.

Aims of Charity

The Advancement of the religion of Islam according to the principles and guidance laid down by the Quran and the Sunnah of Prophet Muhammad (Peace be upon him) as recorded in sahih Bukhari and sahih Muslim and all other sahih Ahadith and the observances that serve to promote and manifest it which now is or hereinafter may be

Objectives for the year.

During this year the charity sought to:

- Further improve awareness of it's existence, facilities and services offered.
- To continually enhance the facilities provided. Obtain planning permission for extension
- To develop and enhance the educational curriculum.

Public benefit statement

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England & Wales.

Use of volunteers

The charity uses the services of volunteers in a number of ways;

- To assist in raising the profile of the charity.
- To assist with maintaining the records of the charity.
- To assist with the development of the charity.
- To maintain the buildings.

Achievements and Performance of the Charity

-The Charity continued to provide service and facilities for the Muslim Community in Biscot area of Luton.

Review of charitable activities undertaken by the charity

The main activities during the year were:

- Further enhancement of prayer facilities
- Further enhancement of learning facilities.
- Increasing awareness of the trust and the services it provides.
- Facilitate community counselling and advise on local issues and needs.

Financial review

During the year, the Charity income was £129,717 (2020: £71,484) and after spend of £23,877 (2020: £21,334) the carry forward reserves stood at £732,038 (2020: £626,198).

Policy on reserves

The Trustees have resolved to establish over the next few years reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead.

Current reserves are adequate based on our knowledge and experiance.

Principle funding sources

The principal income was generated through donations from public who attend the Masjid accordance with the objectives of the charity. The principal expenditure related to the cost of providing facilities to the Muslim community of Luton.

Plans for future periods

The Charity will also continue to look at options to diversify in delivering the its aims & objectives.

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2021

Structure, Governance and Management

Nature of the Governing Documents and constitution of the charity

The Charity's objects and regulation are regulated by the constitution adopted in 2004 and the charity is an unincorporated association. Eligibility for membership of the charity, and membership of the board of trustees is governed by the constitution. There are no restrictions in the constitution on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Recruitment and appointment of new trustees

New Trustees are appointed by invitation based upon the specific requirements and the skill set needed by the charity to help advance the charitable objectives.

Induction and training of trustees.

We have at the moment no policy or procedure for the training of trustees, other than the "do's and don'ts" publication provided by the charity.

Organisational structure and management.

Trustees meet regularly on a bi-monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members. Day to day management and responsibility for implementing policies is carried out by trustees.

The Trustees undertake all final decisions with implementation being delegated amongst each other.

Membership of a wider network

The charity has no responsibility for nor is it answerable to any other organisation.

Related parties

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

Risk Management

The trustees acknowledge their responsibilities for establishing a risk management system and satisfied that appropriate systems and procedures are under development and continue to keep the strategic, business and operational risk under review with view to introducing, where necessary, additional procedures to mitigate these risks.

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2021

Statement of Trustees' Responsibilities

The Charities Acts require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP.
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 29th July 2022



Mohammed A Noor
Chairman



Abdul Haque
Treasurer

Independent Examiners Report on the Accounts

Report to the trustees/members of: **AL JALAL ISLAMIC SOCIETY**

On accounts for the year ended: **30 September 2021**

Charity no: **1105758** Set out on pages: **6 to 10**

I report to the trustees on my examination of the accounts of the above charity

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name: M A Haque Bsc, MBA, FFA

HA Accountants
26 Leagrave Road
Luton
Beds
LU4 8HZ

29 July 2022

AL JALAL ISLAMIC SOCIETY
Statement of Financial Activities
For the Year Ended 30 September 2021

| | Notes | Unrestricted funds £ | Total Funds 2021 £ | Last Year Total Funds 2020 £ |
|------------------------------------|----------|----------------------------|--------------------------|--|
| Income and Endowments from | | | | |
| Donations and legacies | | 128,865 | 128,865 | 63,438 |
| Other Income | | 852 | 852 | 8,046 |
| Total incoming resources | 2 | 129,717 | 129,717 | 71,484 |
| RESOURCES EXPENDED | | | | |
| Cost of charitable activities | | 23,177 | 23,177 | 20,634 |
| Governance costs | | 700 | 700 | 700 |
| Total resources expended | 3 | 23,877 | 23,877 | 21,334 |
| Net movement in funds | | 105,840 | 105,840 | 50,150 |
| Total funds brought forward | | 626,198 | 626,198 | 576,048 |
| Total funds carried forward | | 732,038 | 732,038 | 626,198 |

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for of Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 7 as required by the said statement.

All activities derive from continuing operations

The notes on pages 8 to 10 form an integral part of these accounts


AL JALAL ISLAMIC SOCIETY
BALANCE SHEET
As at 30 September 2021

| | Notes | 2021 £ | 2020 £ |
|--|-------|------------------|------------------|
| The assets and liabilities of the charity: | | | |
| Fixed Assets | | | |
| Tangible assets | 5 | 1,188,771 | 919,524 |
| Total fixed assets | | <u>1,188,771</u> | <u>919,524</u> |
| Current Assets | | | |
| Cash at bank and in hand | | 90,966 | 86,117 |
| | | <u>90,966</u> | <u>86,117</u> |
| Creditors: amounts falling due within one year | 6 | <u>(3,850)</u> | <u>(4,693)</u> |
| Net Current Assets | | <u>87,116</u> | <u>81,424</u> |
| Total assets less current liabilities | | <u>1,275,887</u> | <u>1,000,948</u> |
| Creditors: amounts falling due after more than one year | 7 | (543,849) | (324,750) |
| Total Net Assets | | <u>732,038</u> | <u>676,198</u> |
| The funds of the charity: | | | |
| Unrestricted income funds | 9 | 732,038 | 676,198 |
| Total charity funds | | <u>732,038</u> | <u>676,198</u> |

Approved by the board of trustees on 29th July 2022



Mohammed A Noor
Chairman



Abdul Haque
Treasurer

The notes on pages 8 to 10 form an integral part of these accounts.

1 Accounting policies

Statement of compliance

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and therefore not included a cash flow statement in these accounts.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Going concern

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets and depreciation

All tangible fixed assets are capitalised if they can be used for more than one year and are stated at cost less depreciation. Items of less than £1000 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

| | |
|---------------------|----------------------|
| Fixtures & Fittings | 25% Reducing Balance |
|---------------------|----------------------|

A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

AL JALAL ISLAMIC SOCIETY

Notes to the Accounts

For the Year Ended **30 September 2021**

| 2 Incoming resources | 2021 | 2020 |
|--|----------------|---------------|
| | £ | £ |
| Voluntary income | | |
| General Donations | 128,865 | 63,438 |
| | <u>128,865</u> | <u>63,438</u> |
| Other activities | | |
| Childrens Tuton | 0 | 2,990 |
| Grant | 850 | 5,000 |
| Other Income | 2 | 56 |
| | <u>852</u> | <u>8,046</u> |
| | | |
| 3 Resources expended | 2021 | 2020 |
| | £ | £ |
| Charitable activities: | | |
| Staff Cost | 10,600 | 9,660 |
| Employers NIC | 0 | 0 |
| | <u>10,600</u> | <u>9,660</u> |
| Premises Cost | | |
| Water Rates | 227 | 134 |
| Light & Heat | 2,559 | 2,668 |
| Cleaning | 8,600 | 6,550 |
| Repairs & Maitenance | 0 | 50 |
| | <u>11,386</u> | <u>9,402</u> |
| Administrative expenses | | |
| Telephone | 366 | 351 |
| Bank Charges | 72 | 0 |
| Depreciation | 753 | 251 |
| | <u>1,191</u> | <u>602</u> |
| Others | | |
| Other Professional | 0 | 482 |
| Printing & Stationary | 0 | 473 |
| Events & Activities | 0 | 15 |
| Sundry Expenses | 0 | 0 |
| | <u>0</u> | <u>970</u> |
| | <u>23,177</u> | <u>20,634</u> |
| Governance costs: | | |
| Accountancy/ Internal Examiner | 700 | 700 |
| | <u>700</u> | <u>700</u> |
| | | |
| 4 Staff Costs and Emoluments | 2021 | 2020 |
| | £ | £ |
| Gross Salaries | 10,600 | 9,660 |
| Employer's National Insurance | 0 | 0 |
| | <u>10,600</u> | <u>9,660</u> |
| | | |
| Numbers of full time employees or full time equivalents | 2021 | 2020 |
| | £ | £ |
| Engaged on charitable activities | 2 | 2 |
| Administration | 0 | 0 |

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

AL JALAL ISLAMIC SOCIETY
Notes to the Accounts
For the Year Ended 30 September 2021

5 Tangible fixed assets

| | Freehold Property £ | Building Improvements £ | Fixtures & Fittings £ | Total £ |
|---|---------------------------|-------------------------------|-----------------------------|------------------|
| Asset cost, valuation or revalued amount | | | | |
| At 1 October 2020 | 389,189 | 529,582 | 13,098 | 402,287 |
| Additions | 0 | 270,000 | 0 | 0 |
| At 30 September 2021 | <u>389,189</u> | <u>799,582</u> | <u>13,098</u> | <u>402,287</u> |
| Accumulated depreciation and impairment provisions | | | | |
| At 1 October 2020 | 0 | 0 | 12,345 | 12,345 |
| Charge for the year | 0 | 0 | 753 | 753 |
| At 30 September 2021 | <u>0</u> | <u>0</u> | <u>13,098</u> | <u>13,098</u> |
| Net book value | | | | |
| At 30 September 2020 | <u>389,189</u> | <u>529,582</u> | <u>753</u> | <u>919,524</u> |
| At 30 September 2021 | <u>389,189</u> | <u>799,582</u> | <u>0</u> | <u>1,188,771</u> |

All assets are used for charitable purposes.

6 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|-----------------|--------------|--------------|
| Trade creditors | 3,850 | 4,693 |
| | <u>3,850</u> | <u>4,693</u> |

7 Creditors: Amounts falling due after one year

| | 2021 £ | 2020 £ |
|--------------------|----------------|----------------|
| Loans- Qurze Hasna | 543,849 | 324,750 |
| Loan | 0 | - |
| | <u>543,849</u> | <u>324,750</u> |

Qurze Hasna is unsecured and interest free money loaned to the charity by members of the public with no fixed repayment terms.

8 Analysis of the Net Movement in Funds

| | 2021 £ | 2020 £ |
|--|----------------|---------------|
| Net movement in funds from Statement of Financial Activities | 105,840 | 50,150 |
| Net movement in funds available for future activities | <u>105,840</u> | <u>50,150</u> |

9 Net Assets by fund

| | Unrestricted funds £ | Restricted funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|-----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Tangible Fixed Assets | 1,188,771 | - | 1,188,771 | 919,524 |
| Current Assets | 90,966 | - | 90,966 | 86,117 |
| Current Liabilities | -3,850 | - | -3,850 | -4,693 |
| Long Term Liabilities | -543,849 | - | -543,849 | -324,750 |
| | <u>732,038</u> | <u>0</u> | <u>732,038</u> | <u>676,198</u> |

10 Related Party Transactions

No fee or expenses were paid to trustees or persons connected with them

AL-JALAL ISLAMIC SOCIETY

England & Wales - Charity number 1105758

Accounts

Charity registration number:
1105758

AL JALAL ISLAMIC SOCIETY
Annual Report and Financial Statements
For the Year Ended
30 September 2020

AL JALAL ISLAMIC SOCIETY

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| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 10 |

AL JALAL ISLAMIC SOCIETY
Reference and Administrative Details

| | | |
|------------------------------------|---|--|
| Trustees | Mohammed Abdun Noor Khalilur Rahman Abdul Hoque Saiful Alam | Chairman Secretary Treasurer Member |
| Executive Committee | Suhail Alam Sujel Miah Mokbul Ali Juhab Choudhury Musa Chaudhury Nurul Islam Abdul Rahman | Chairman Member Member Member Member Member Member |
| Principal Office | 314 Biscot Road Luton Bedfordshire LU3 1AZ | |
| Charity Registration Number | 1105758 | |
| Bankers | Lloyds Bank 60 George Street Luton Beds LU1 2BB | |
| Independant Examiner | HA Accountants 26 Leagrave Road Luton Beds LU4 8HZ | |

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2020

The trustees present their annual report and accounts for the year ended: **30 September 2020**

Objectives and Activities

Charitable Objectives.

The Charity's objectives and regulation are set by the constitution adopted in 2004 and the charity is an unincorporated association.

Aims of Charity

The Advancement of the religion of Islam according to the principles and guidance laid down by the Quran and the Sunnah of Prophet Muhammad (Peace be upon him) as recorded in sahih Bukhari and sahih Muslim and all other sahih Ahadith and the observances that serve to promote and manifest it which now is or hereinafter may be deemed bylaw to be

Objectives for the year.

During this year the charity sought to:

- Further improve awareness of it's existence, facilities and services offered.
- To continually enhance the facilities provided. Obtain planning permission for extension
- To develop and enhance the educational curriculum.

Public benefit statement

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England & Wales.

Use of volunteers

The charity uses the services of volunteers in a number of ways;

- To assist in raising the profile of the charity.
- To assist with maintaining the records of the charity.
- To assist with the development of the charity.
- To maintain the buildings.

Achievements and Performance of the Charity

-The Charity continued to provide service and facilities for the Muslim Community in Biscot area of Luton.

Review of charitable activities undertaken by the charity

The main activities during the year were:

- Further enhancement of prayer facilities
- Further enhancement of learning facilities.
- Increasing awareness of the trust and the services it provides.
- Facilitate community counselling and advise on local issues and needs.

Financial review

During the year, the Charity income was £71,484 (2019: £67,643) and after spend of £21,334 (2019: £52,700) the carry forward reserves stood at £626,197 (2019: £576,047). The Trust held Qurze Hasna interest free stood at £374,750 (2019: £66,500).

Policy on reserves

The Trustees have resolved to establish over the next few years reserves to provide for future activities, and to provide funding for the expected expenditure for six months ahead.

Current reserves are adequate based on our knowledge and experiance.

Principle funding sources

The principal income was generated through donations from public who attend the Masjid accordance with the objectives of the charity. The principal expenditure related to the cost of providing facilities to the Muslim community of Luton.

Plans for future periods

The Charity will also continue to look at options to diversify in delivering the its aims & objectives.

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2020

Structure, Governance and Management

Nature of the Governing Documents and constitution of the charity

The Charity's objects and regulation are regulated by the constitution adopted in 2004 and the charity is an unincorporated association. Eligibility for membership of the charity, and membership of the board of trustees is governed by the constitution. There are no restrictions in the constitution on the operation of the charity or on its investment powers, other than those imposed by general charity law.

Recruitment and appointment of new trustees

New Trustees are appointed by invitation based upon the specific requirements and the skill set needed by the charity to help advance the charitable objectives.

Induction and training of trustees.

We have at the moment no policy or procedure for the training of trustees, other than the "do's and don'ts" publication provided by the charity.

Organisational structure and management.

Trustees meet regularly on a bi-monthly basis to discuss and plan objectives and implementation thereof. Matters of general concern are raised with all members. Day to day management and responsibility for implementing policies is carried out by trustees.

The Trustees undertake all final decisions with implementation being delegated amongst each other.

Membership of a wider network

The charity has no responsibility for nor is it answerable to any other organisation.

Related parties

Other than the Trustees and those persons connected with them there are no individuals who are related parties. Details of transactions with related parties are shown in the notes to the accounts. This includes remuneration and expenses paid to Trustees.

Risk Management

The trustees acknowledge their responsibilities for establishing a risk management system and satisfied that appropriate systems and procedures are under development and continue to keep the strategic, business and operational risk under review with view to introducing, where necessary, additional procedures to mitigate these risks.

AL JALAL ISLAMIC SOCIETY

The report of the trustees for the year ended 30 September 2020

Statement of Trustees' Responsibilities

The Charities Acts require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP.
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 28th July 2021



Mohammed A Noor
Chairman



Abdul Haque
Treasurer

Independent Examiners Report on the Accounts

Report to the trustees/members of: **AL JALAL ISLAMIC SOCIETY**

On accounts for the year ended: **30 September 2020**

Charity no: **1105758** Set out on pages: **6 to 10**

I report to the trustees on my examination of the accounts of the above charity

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report: regulations 2008 other than any requirement that the accounts give a 'true and fair' vi which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Name: M A Haque Bsc, MBA, FFA

HA Accountants
26 Leagrave Road
Luton
Beds
LU4 8HZ

28 July 2021

AL JALAL ISLAMIC SOCIETY
Statement of Financial Activities
For the Year Ended 30 September 2020

| | Notes | Unrestricted funds £ | Total Funds 2020 £ | Last Year Total Funds 2019 £ |
|------------------------------------|----------|----------------------------|--------------------------|--|
| Income and Endowments from | | | | |
| Donations and legacies | | 63,438 | 63,438 | 47,773 |
| Other Income | | 8,046 | 8,046 | 19,870 |
| Total incoming resources | 2 | 71,484 | 71,484 | 67,643 |
| RESOURCES EXPENDED | | | | |
| Cost of charitable activities | | 20,634 | 20,634 | 51,300 |
| Governance costs | | 700 | 700 | 1,400 |
| Total resources expended | 3 | 21,334 | 21,334 | 52,700 |
| Net movement in funds | | 50,150 | 50,150 | 14,943 |
| Total funds brought forward | | 576,047 | 576,047 | 561,104 |
| Total funds carried forward | | 626,197 | 626,197 | 576,047 |

The net movement in funds referred to above is the net incoming resources as defined in the Statement of Recommended Practice for of Accounting and Reporting issued by the Charity Commission for England & Wales and is reconciled to the total funds as shown in the Balance Sheet on page 7 as required by the said statement.

All activities derive from continuing operations

The notes on pages 8 to 10 form an integral part of these accounts

AL JALAL ISLAMIC SOCIETY**BALANCE SHEET**

As at 30 September 2020

| | Notes | 2020 £ | 2019 £ |
|--|-------|------------------|----------------|
| The assets and liabilities of the charity: | | | |
| Fixed Assets | | | |
| Tangible assets | 5 | <u>919,524</u> | <u>417,813</u> |
| Total fixed assets | | <u>919,524</u> | <u>417,813</u> |
| Current Assets | | | |
| Cash at bank and in hand | | <u>86,117</u> | <u>225,816</u> |
| | | 86,117 | 225,816 |
| Creditors: amounts falling due within one year | 6 | <u>-4,693</u> | <u>-1,082</u> |
| Net Current Assets | | <u>81,424</u> | <u>224,734</u> |
| Total assets less current liabilities | | <u>1,000,948</u> | <u>642,547</u> |
| Creditors: amounts falling due after more than one year | 7 | <u>374,750</u> | <u>66,500</u> |
| Total Net Assets | | <u>626,198</u> | <u>576,047</u> |
| The funds of the charity: | | | |
| Unrestricted income funds | 9 | <u>626,198</u> | <u>576,047</u> |
| Total charity funds | | <u>626,198</u> | <u>576,047</u> |

Approved by the board of trustees on 28th July 2021

Mohammed A Noor
ChairmanAbdul Haque
Treasurer

The notes on pages 8 to 10 form an integral part of these accounts.

AL JALAL ISLAMIC SOCIETY

Notes to the Accounts

For the Year Ended 30 September 2020

1 Accounting policies

Statement of compliance

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Charity meets the definition of public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The Charity opted to early adopt Bulletin 1 published on 2 February 2016 and therefore not included a cash flow statement in these accounts.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Transition to FRS 102

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and Charities SORP FRS 102 a restatement of comparative items was required. No restatements are required as a result of the transition to FRS 102.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Going concern

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Fixed assets and depreciation

All tangible fixed assets are capitalised if they can be used for more than one year and are stated at cost less depreciation. Items of less than £1000 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

| | |
|---------------------|----------------------|
| Fixtures & Fittings | 25% Reducing Balance |
|---------------------|----------------------|

A regular annual review of the likelihood of asset impairment is undertaken.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds can only be used for particular restricted purposes within the objects of the charity.

AL JALAL ISLAMIC SOCIETY

Notes to the Accounts

For the Year Ended

30 September 2020

| 2 Incoming resources | 2020 | 2019 |
|--|---------------|---------------|
| | £ | £ |
| Voluntary income | | |
| General Donations | 63,438 | 47,773 |
| | <u>63,438</u> | <u>47,773</u> |
| Other activities | | |
| Childrens Tution | 2,990 | 19,820 |
| Grant | 5,000 | |
| Other Income | 56 | 50 |
| | <u>8,046</u> | <u>19,870</u> |
| | | |
| 3 Resources expended | 2020 | 2019 |
| | £ | £ |
| Charitable activities: | | |
| Staff Cost | 9,660 | 29,450 |
| Employers NIC | 0 | 0 |
| | <u>9,660</u> | <u>29,450</u> |
| Premises Cost | | |
| Water Rates | 134 | 260 |
| Light & Heat | 2,668 | 2,430 |
| Cleaning | 6,550 | 1,572 |
| Repairs & Maitenance | 50 | 3,034 |
| | <u>9,402</u> | <u>7,296</u> |
| Administrative expenses | | |
| Bank Charges | 0 | 0 |
| Insurance | 0 | 0 |
| Telephone | 351 | 144 |
| Depreciation | 251 | 335 |
| | <u>602</u> | <u>479</u> |
| Others | | |
| Other Professional | 482 | 3,364 |
| Printing & Stationary | 473 | 194 |
| Events & Activities | 15 | 10,517 |
| Health & Safety | 0 | 0 |
| Sundry Expenses | 0 | 0 |
| | <u>970</u> | <u>14,075</u> |
| | <u>20,634</u> | <u>51,300</u> |
| Governance costs: | | |
| Accountancy/ Internal Examiner | <u>700</u> | <u>1,400</u> |
| | | |
| 4 Staff Costs and Emoluments | 2020 | 2019 |
| | £ | £ |
| Gross Salaries | 9,660 | 29,450 |
| Employer's National Insurance | 0 | 0 |
| | <u>9,660</u> | <u>29,450</u> |
| | | |
| Numbers of full time employees or full time equivalents | 2020 | 2019 |
| | £ | £ |
| Engaged on charitable activities | 2 | 2 |
| Administration | 0 | 0 |

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

AL JALAL ISLAMIC SOCIETY
Notes to the Accounts
For the Year Ended 30 September 2020

5 Tangible fixed assets

| | Freehold Property £ | Building Improvements £ | Fixtures & Fittings £ | Total £ |
|---|---------------------------|-------------------------------|-----------------------------|----------------|
| Asset cost, valuation or revalued amount | | | | |
| At 1 October 2019 | 389,189 | 27,620 | 13,098 | 402,287 |
| Additions | 0 | 501,962 | 0 | 0 |
| At 30 September 2020 | <u>389,189</u> | <u>529,582</u> | <u>13,098</u> | <u>402,287</u> |
| Accumulated depreciation and impairment provisions | | | | |
| At 1 October 2019 | 0 | 0 | 12,094 | 12,094 |
| Charge for the year | 0 | 0 | 251 | 251 |
| At 30 September 2020 | <u>0</u> | <u>0</u> | <u>12,345</u> | <u>12,345</u> |
| Net book value | | | | |
| At 30 September 2019 | <u>389,189</u> | <u>27,620</u> | <u>1,004</u> | <u>417,813</u> |
| At 30 September 2020 | <u>389,189</u> | <u>529,582</u> | <u>753</u> | <u>919,524</u> |

All assets are used for charitable purposes.

6 Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|-----------------|--------------|--------------|
| Trade creditors | 4,693 | 1,082 |
| | <u>4,693</u> | <u>1,082</u> |

7 Creditors: Amounts falling due after one year

| | 2020 £ | 2019 £ |
|--------------------|----------------|---------------|
| Loans- Qurze Hasna | 324,750 | 66,500 |
| Loan | 50,000 | |
| | <u>374,750</u> | <u>66,500</u> |

Qarze Hasna is unsecured and interest free money loaned to the charity by members of the public with no fixed repayment terms.

8 Analysis of the Net Movement in Funds

| | 2020 £ | 2019 £ |
|--|---------------|---------------|
| Net movement in funds from Statement of Financial Activities | 50,150 | 14,943 |
| Net movement in funds available for future activities | <u>50,150</u> | <u>14,943</u> |

9 Net Assets by fund

| | Unrestricted funds £ | Restricted funds £ | Total Funds 2020 £ | Total Funds 2019 £ |
|-----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Tangible Fixed Assets | 919,524 | - | 919,524 | 417,813 |
| Current Assets | 86,117 | - | 86,117 | 225,816 |
| Current Liabilities | -4,693 | - | -4,693 | -1,082 |
| Long Term Liabilities | -374,750 | - | -374,750 | -66,500 |
| | <u>626,198</u> | <u>0</u> | <u>626,198</u> | <u>576,047</u> |

10 Related Party Transactions

No fee or expenses were paid to trustees or persons connected with them